

# SENATE BILL 996

Q4

1lr3145

---

By: **Senator DeGrange**

Constitutional Requirements Complied with for Introduction in the last 35 Days of Session

Introduced and read first time: March 24, 2011

Rules suspended

Assigned to: Budget and Taxation

---

Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 29, 2011

---

## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Sales and Use Tax – Machinery and Equipment – Energy Star Windows and**  
3 **Doors**

4 FOR the purpose of exempting from the sales and use tax certain sales of certain  
5 machinery and equipment to be used for certain purposes and certain utilities  
6 used to operate the machinery or equipment; and generally relating to a sales  
7 and use tax exemption for certain machinery and equipment and the utilities  
8 used to operate the machinery or equipment.

9 BY adding to  
10 Article – Tax – General  
11 Section 11–210(e)  
12 Annotated Code of Maryland  
13 (2010 Replacement Volume)

14 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF  
15 MARYLAND, That the Laws of Maryland read as follows:

16 **Article – Tax – General**

17 11–210.

---

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1           **(E) THE SALES AND USE TAX DOES NOT APPLY TO THE SALE OF:**

2                   **(1) MACHINERY OR EQUIPMENT USED DIRECTLY ~~OR~~ AND**  
3 **PREDOMINANTLY TO PRODUCE ENERGY STAR WINDOWS OR ENERGY STAR**  
4 **ENTRY DOORS FOR RESIDENTIAL REAL PROPERTY; OR**

5                   **(2) ELECTRICITY, FUEL, AND OTHER UTILITIES USED TO OPERATE**  
6 **THAT MACHINERY OR EQUIPMENT.**

7           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
8 July 1, 2011.

Approved:

\_\_\_\_\_  
Governor.

\_\_\_\_\_  
President of the Senate.

\_\_\_\_\_  
Speaker of the House of Delegates.